

**FISCAL MEMORANDUM
SJR 1182**

May 21, 2008

SUMMARY OF AMENDMENT (018848): Adds language to the original bill to request the Comptroller to also study the estimated revenue effect of combined reporting of business earnings taxes.

FISCAL IMPACT OF ORIGINAL BILL:

Increase State Expenditures – Not Significant

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

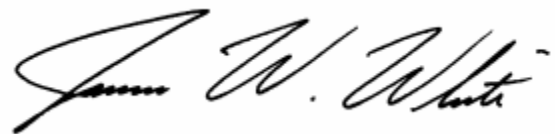
Unchanged from the original fiscal note.

Assumption applied to amendment:

- The estimated fiscal impact of the bill will not change as a result of the proposed amendment.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White".

James W. White, Executive Director

/kmc